1948. K File No. Bud I/48

Legal DEPARTMENT

C BRANCH

Subject:—

Orders of procedures

relating to Budget

P 32/E.

File No. Bud I 48.

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Expenditure on the restoration of property confiscated during the civil disobedience movement of 1942 ---- debiting of --- to "63-Extraordinary Charges".

GOVERNMENT OF BOMBAY.
Home Department (Political).
Resolution No. S.D. -695.
Bombay Castle, 19th January 1948.

RESOLUTION.

Government is pleased to direct that a new subhead "Expenditure on the restoration of property confiscated in the civil disobedience movement of 1942" should be opened under the major head of expenditure "63-Extraordinary Charges" to record payments of compensation or refunds of money or of sale proceeds of property confiscated during the civil disobedience movement of 1942.

2. The orders mentioned in Schedule I appended hereto, so far as they relate to the various heads of account to which the expenditure sanctioned therein should be debited, should be treated as cancelled and the expenditure in question as well as the expenditure sanctioned in the orders mentioned in Schedule II should be debited to the sub-head referred to in paragraph 1 above.

By order of the Governor of Bombay,

Sd.

For Secretary to the Government of Bombay,
Home Department.

To,

The Accountant General, Bombay, (through the Finance Department),
The Finance Department,
The Commissioner of Police, Bombay (with reference to his letters No. 15902/2, dated the 14th July 1947, and No. 30190/3 dated the 17th December 1947.),
The Revenue Department, The Civil Supplies Departments, } With reference to paragraph 2 of Government Resolution, Home Department (Political), No. S.D. 356/4469, dated the 14th May 1947.
All other Departments of the Secretariat (except the Separate Department).

Accompaniment to Government Resolution, Home Department (Political), No. S.D.595, dated the January 1948.

SCHEDULE - I.

No. and date of order.	Amount Sanctioned.	Head of account to which expenditure was ordered to be debited.
	Rs.	
1. Government Resolution, Home Department(Political), No. S.D.595, dated the 26th March 1947.	215	57-Miscellaneous-Miscellaneous and Unforeseen Charges.
2. Government Resolution, HomeDepartment(Political), No. S.D.595, dated 26th March 1947.	885	56-Stationery and Printing Refunds.
3. Government letter, Home Department(Political), No. S.D.597/11898, dated the31st March 1947.	28	Only Rs.15/-ordered to be debited to "57-Miscellaneous-Miscellaneous and Unforeseen Charges".
4. Government letter, Home Department(Political) No. S.D.597/3533, dated the 7th April 1947.	45	57-Miscellaneous.
5. Government Resolution, Home Department(Political), No. S.D.595, dated the 11th April 1947.	400	57-Miscellaneous-Miscellaneous and Unforeseen Charges.
6. Government Resolutions, Home Department(Political), No. S.D.595, datedthe 15th.April 1947 and 24th April 1947.	487/14/9	XLVI-Miscellaneous Refunds.
7. Government Resolution, Home Department(Political), No. S.D.595, dated the 21st April 1947.	510 860	56-Stationery and Printing Refunds. 57-Miscellaneous- Miscellaneous and Unforeseen Charge
8. Government Resolution, Home Department(Political), No. S.D.359, dated the 21st.April 1947.	2,000	57-Miscellaneous-Miscellaneous and Unforeseen Charges.
9. Government Resolution, Home Department(Political), No. S.D.648, dated the 2nd May 1947.	1,000	- do -
10. Government Resolution, Home Department(Political), No.359/4518, dated the 9th May 1947.	64,344-5-4	XXI-Administration of Justic - Refunds.
11. Government Resolution, Home Department(Political), No. S.D.595, dated the 10th May 1947.	700 3,768/8	XLV-Stationery and Printing Refunds. 57-Miscellaneous- Miscellaneous and Unforeseen Charges.

No. and date of order	Amount sanctioned	Head of account to which expenditure was ordered to be debited.
	Rs.	
2. Government Resolution, Home Department (Political), No. S.D. 359, dated the 10th May 1947.	1,300	57-Miscellaneous-Miscellaneous and Unforeseen Charges.
3. Government Resolution, Home Department (Political), No. S.D. 595, dated the 14th May 1947.	333/8/8	XXVI-Miscellaneous-Funds.
4. Government Resolution, Home Department (Political), No. S.D. 359/8011, dated the 22nd May 1947.	2,388	57-Miscellaneous-H-Miscellaneous Compensations.
5. Government Resolution, Home Department (Political), No. S.D. 359/4469, dated the 24th May 1947.	114-6-0 1,310-0-0 220-3-0	57 Miscellaneous-Miscellaneous and Unforeseen Charges. 7 Land Revenue. Personal Ledger Account of the Collector of Kaira for the Civil Supplies Department.
16. Government Resolution, Home Department (Political), No. S.D. 595, dated the 26th May 1947.	850	57-Miscellaneous-H-Miscellaneous Compensations.
17. Government Resolution, Home Department (Political), No. S.D. 595, dated the 20th June 1947.	1,115	57-Miscellaneous-Miscellaneous and Unforeseen Charges
18. Government Resolution, Home Department (Political), No. S.D. 595, dated the 21st June 1947.	1,000	- do -
19. Government Resolution, Home Department (Political), No. S.D. 595, dated the 23rd September 1947.	15/3/0	37-Administration of Justice-J-Criminal Courts.

SCHEDULE II.

No. and date of order	Amount Sanctioned.
	Rs.
1. Government Resolution, Home Department (Political), No. S.D. 595, dated the 29th April 1947.	741/-
2. Government Resolution, Home Department (Political), No. S.D. 597, dated the 10th June 1947.	15,078-13-6.

No. and date of order.	Amount sanctioned.
3. Government Resolution, Home Department (Political), No. S. D. 595, dated the 7th. July 1947.	Rs. 80
4. Government Resolution, Home Department (Political), No. S. D. 595, dated the 29th July 1947.	779-8-0
5. Government Resolution, Home Department (Political), No. S. D. 595, dated the 29th. July 1947.	45-6-0
6. Government Letter, Home Department (Political) No. S. D. 597/4975, dated the 9th. August 1947.	75
7. Government Letter, Home Department (Political) No. S. D. 597/12657, dated the 13th September 1947.	157
8. Government Letter, Home Department (Political), No. S. D. 597/9765, dated the 19th. November 1947.	2,151/-
9. Government Resolution, Home Department (Political), No. S. D. 595, dated the 3rd. December 1947.	1,388-12-0
10. Government Resolution, Home Department (Political), No. S. D. 595, dated the 4rd. December 1947.	300/-
11. Government Resolution, Home Department (Political) No. S. D. 595/1663, dated the 8th. December 1947.	300/-
12. Government Resolution, Home Department (Political), No. S. D. 648, dated the 19th. December 1947.	500/-
13. Government Resolution, Home Department (Political), No. S. D. 352-III(4), dated the 24th. December 1947.	7,525/-

M. V. V.

Expenditure on Refugees.-

Opening of a new minor head.

GOVERNMENT OF BOMBAY.
Political & Services Department.
Resolution No.W.653-VIII(E)-1677.
Bombay Castle, 30th April 1948.

Read Government Resolution, Political & Services Department No. W.653/7674, dated the 29th. December 1947.

Letter from the Accountant General, Bombay, No.DAI. Misc.4046, dated the 22nd November 1947 to the Finance Department and its accompaniment.

Subject:- Immigrants and refugees from other Provinces.

I have the honour to invite a reference to this office letter No.DAI-Misc.6996 dated 18th Nov.1947 on the subject noted above and to forward a copy of the Government of India Ministry of Finance U.O.No.8465-B/47 dated 1-11-1947 addressed to the Accountant General Central Revenues, and copies forwarded to all Civil Accountants General for the consideration of Government.

Government of India
Ministry of Finance.

Will the Accountant General Central Revenues kindly refer to the Auditor General's letter No.388-AC-93-47 dated the 3rd. October, 1947, regarding the class of expenditure on the relief and rehabilitation of refugees? This Ministry requests that the expre on relief and rehabilitation may be recorded in the — accounts in the following details:-

Attached and Subordinate Offices,
Pay of Officers,
Pay of Establishments,
Allowances, Honararia etc.,
Other charges,
Evacuation of refugees,
Air Transport Charges,
Rail Charges,
Other Transport charges,
Miscellaneous charges,
Relief of refugees,
Feeding, clothing and medical charges,
Transport charges,
Miscellaneous,
Cost of supplies to Provincial Government.

It may be necessary to open further heads as the situation developes and this will be considered in course.

RESOLUTION: In modification of orders issued in Government Resolution Political & Services Department No.653-7674 dated the 29th December 1947, Government is pleased to direct that expenditure on refugees should be recorded under the following primary units under the minor head "Expenditure of Refugees" under the major head "57-Miscellaneous-Provincia

Attached and Subordinate Officers,
Pay of officers,
Pay of Establishments,
Allowances, Honararia etc.,
Other charges.
Evacuation of refugees,
Air Transport charges,
Rail charges,
Other Transport charges,
Miscellaneous charges.

P.T.O.

Relief of refugees,
Feeding, clothing and medical charges,
Transport charges,
Establishment charges,
Miscellaneous,
Cost of supplies to Provincial Governments,
Expenditure from the Private Donations and Contributions Funds.

The officers concerned should submit the revised and budget estimates under these primary units.

By order of the Governor of Bombay,

Sd.

For Chief Secretary to the Government of Bombay.
Political & Services Department.

To,

All Departments of the Secretariat,
The Accountant General, Bombay, through the Finance Department),
All Heads of offices under the several departments of the Secretariat,
The Refugee Officer, Bombay.

M. V. V.

Subject:-Opening of a new minor head under the "43-Capital Outlay on Industrial Development" and "72-Capital Outlay on Industrial Development"

GOVERNMENT OF BOMBAY.

Finance Department.

Resolution No.2467/33-G.

Bombay Castle, 18th.May1948.

Government is pleased to open a new minor head "Investment of Shares in Commercial Concerns" under each of the major heads " 43-A Capital Outlay on Industrial Development" and "72-Capital Outlay on Industrial Development" with effect from the current financial year.

2. The heads of departments are accordingly requested to make proposals for opening appropriate sub-heads under the minor heads mentioned in paragraph 1 above for the individual concerns in which Government has invested in the share capital.

By order of the Governot of Bombay,

V.M.JOSHI,
Deputy Secretary to Government.

To,

The Accountant General, Bombay,
All Heads of Departments under several Departments of the Secretariat,
All Departments of the Secretariat (Except the Seperate Department).

No. of 1948.

Copy forwarded for information and guidance to.

Special Organisation of Industrial and Technical Education.

Appointment of Joint Director as Head of Department for purposes of controlling budget grants —

Government of Bombay.
Education and Industries Department.
Resolution No. 8267.
Bombay Castle, 4th June 1948.

RESOLUTION OF GOVERNMENT.

Government is pleased to direct that the Joint Director of Technical Education should be considered as a Head of Department and should be authorised to control budget grants under "37- Education" and '43-Industries' so far as institutions and schemes referred to in the accompaniment to Government Resolution, Education and Industries Department, No. 8267, dated the 28th April 1948, are concerned. The Director of Public Instruction and the Director of Industries should be requested to place the requisite grants at the disposal of the Joint Director and to report to Government the details thereof as early as possible.

By order of the Governor of Bombay,

D. S. JOSHI.
Joint Secretary to Government.

To,

The Director of Public Instruction, Poona,
The Director of Industries,
The Joint Director of Technical and Industrial Education,
The Accountant General Bombay(through the Finance Department).
The Finance Department.
All other Departments of the Secretariat except the Separate Department.

M. V. V.

Appropriation Accounts.
Compilation of -

GOVERNMENT OF BOMBAY.

Finance Department.

Resolution No.P.259.

Bombay Castle, 27th April 1948.

Recommendation of the Public Accounts Committee in its Report on the Appropriation Accounts of Government of Bombay for the year 1945-46:-

"The Accountant General has brought it to our notice that considerable delay in the compilation of the appropriation accounts has been caused, during the last two or three years, by the dilatoriness of some Departments. Much inconvenience has thereby resulted and we recommend that the importance of dealing promptly with references pertaining to the appropriation accounts be impressed strongly on all Departments of Government."

RESOLUTION:- The recommendation of the Public Accounts Committee reproduced in the preamble should be specifically brought to the notice of all the Secretariat Departments and Controlling officers. The need for disposing of quickly all matters connected with the compilation of the Finance and Appropriation Accounts has already been impressed upon the Departments and officers concerned in orders issued by Government from time to time. Attention of the Departments and the Controlling officers is in this connection invited to Government Circular, Finance Department No.P.259-G, dated 14th February 1940, Government Resolution, Finance Department, No.2613/33, dated 29th August 1941, and Government Circular, Finance Department, No.P.259-G, dated 14th April 1947. Government desires that these orders should be strictly observed and all possible steps taken to facilitate the timely compilation of the Appropriation and Finance Accounts.

By order of the Governor of Bombay,

V.M.JOSHI,
Deputy Secretary to Government

To,

The Accountant General, Bombay,
The Private Secretary to Governor,
The Comptroller of Governor's Household,
+The Prothonotary and Senior Master, His Majesty's High Court, Bombay,
+The Registrar of His Majesty's High Court of Judicature, Appellate Side, Bombay,
All other Heads of Offices under the several Departments of the Secretariat.
All Departments of the Secretariat.

+ By letter.

No. Of 1948.

Copy forwarded for information and guidance to -

M.V.V.

Budget Estimates, 1949-50 and
Revised Estimates, 1948-49.

GOVERNMENT OF BOMBAY.

Finance Department.
Circular No. P. 70- G.
Bombay Castle, 2nd August 1948.

The attention of all estimating and controlling officers and of the Administrative Departments of the Secretariat is invited to the instructions issued in paragraphs 1 to 3 of Government Circular No. P. 70-G, dated 14th October 1946 and paragraph 5 of Government Circular No. P. 70-G, dated 2nd July 1947. These instructions should be strictly followed in regard to the budget estimates for 1949-50 and the revised estimates for 1948-49.

2. In submitting the reports due on 1st November 1948, 4th January 1949 and 3rd February 1949, the controlling officers should take into account the revised scales of pay for gazetted and non-gazetted officers recently sanctioned by Government. The extra cost on this account for the period from 1st January 1947 to 31st March 1948 which will be adjusted in 1948-49 should be shown separately in the revised estimates for 1948-49 so that the net expenditure pertaining to 1948-49 can be readily ascertained.

3. The controlling officers should also frame Budget Estimates for 1949-50 and Revised Estimates for 1948-49 in respect of 'Merged' State areas. These estimates should be prepared on the same lines as, but kept distinct from the Provincial Estimates. The exact accounting procedure to be followed in the case of transactions relating to merged areas is under consideration and the requisite orders will be issued shortly. In the meantime, revised estimates for 1948-49 in respect of transactions relating to "merged" areas should be prepared on the basis of receipts realised or to be realised and expenditure incurred or to be incurred upto 31st March 1949 from the date of merger and forwarded to the Political and services Department by 1st November 1948, 4th January 1949 and 3rd February 1949 respectively, a copy being sent to this Department at the same time. The Budget Estimates for 1949-50 in respect of these areas should be framed for the period 1st April 1949 to 31st March 1950.

4. The procedure referred to in paragraph 3 above should be followed also in respect of transactions relating to States which have "integrated" with this Province for purposes of administration. The accounts of such states should however, be kept separate from the accounts of the "merged" states.

5. It has been noticed that the estimates under the following major heads are usually received too late in this Department to be taken into account in framing the Preliminary Budget Estimate:-

7-Land Revenue ..	Commissioners of Divisions
25- General Administration ..	- do - - do -
37-Education ..	Consolidated Parts IB & II-A
38-Medical ..	-do- - do -
40-Agriculture ..	Under all sections.
50-Civil Works and other ... Public Works Department heads.	-- Do --
Loans and Advances by Provincial Government.	Commissioners of Divisions.

P.T.O.

The Commissioners of Divisions, the Director of Public Instruction, the Surgeon General to Government, the Director of Agriculture and the Superintending Engineers are requested to pay personal attention to this matter and to make arrangements to ensure that the estimates are received punctually hereafter, since the delays in question have caused considerable dislocation of the budget schedule in the past.

6. The leave forecast of officers going on leave to the United Kingdom during 1949-50 should be submitted by the controlling officers to the Administrative Departments by 1st September 1948. Controlling officers are therefore requested to see that the necessary reports are forwarded by them to the Administrative Department concerned in due time.

By order of the Governor of Bombay,

B. VENKATAPPIAH,
Secretary to Government.

G.C. No. P. 70-G F.D., dated 2nd August 1948.

To,

The Accountant General, Bombay,
+The Prothonotary and Senior Master, His Majesty's High Court, Bombay,
+The Registrar of His Majesty's High Court of Judicature, Applate Side, Bombay,
All other Heads of Offices under the several Departments of the Secretariat,
All other Departments of the Secretariat.

+By letter.

No. of 1948.

Copy forwarded for information and guidance to -

B. V. V.

Submitted.

With regard to para 3 of the F.D.C.R. at p.1 ante it may be pointed out that this Department is concerned with the appointments of the Law Officers in the merged States. As no appointments have yet been made by this Department it is neither possible nor it is necessary to frame the Budget estimates in respect thereof.

Gd.
23/8
S.S.

Gd.
28/8

A.S.

File in Bud I/48.

Budget Estimates, 1949-50.

Government Of Bombay.

Finance Department.

Circular No. P.70-G.

Bombay Castle, 18th September 1948.

In partial modification of the orders issued in paragraph 2 of the Government Circular, Finance Department, No.P.-70-G, dated 2nd August 1948, the Estimating and controlling officers are informed that in cases where the revised pay of gazetted officers has not yet been fixed by the Accountant General, Bombay, the next years budget estimates may be framed on the basis of unrevised scales of pay and lump sum provisions may be made separately under the primary unit "Pay of Officers" to cover the extra cost on account of revised pay scales during 1949-50.

By order of the Governor of Bombay,

V.M. JOSHI,

Deputy Secretary to Government.

Advance Copy.

Accounting procedure in states "Merged" and "Integrated" with the Province of Bombay.

GOVERNMENT OF BOMBAY.
FINANCE DEPARTMENT.
RESOLUTION NO.2467/33.
BOMBAY CASTLE, 28TH OCTOBER 1948.

Read Government Circular, Finance Department, No.P.70-G dated 2nd August 1948.

RESOLUTION. ---- The Accountant General, in his Circular No. T.M.-23/867 dated 20th July 1948, addressed to all Treasury Officers, etc., has indicated the heads under which the transactions of States which have merged with the Bombay Province or whose administration has been integrated with that of the Bombay Province, should be accounted for. There are at present 16 Deccan States, the Janjira State and 35 Gujerat States, whose administration has been integrated with that of the Bombay Province. A list of these States is enclosed for ready reference. All other States (Vide List enclosed) have been merged with the Bombay Province. The Accountant General, Bombay, has further intimated that the Auditor General has since decided that in the case of the merged States, the transactions should be accounted for direct in the Provincial and Central section of the accounts, like other transactions of the Province without opening a separate head "Receipts/Payments on account of merged States" under each major head. The Government is, therefore, pleased to direct that the transactions of merged States should be accounted for like other transactions of the Provinde under the existing minor heads, sub-heads, primary units, etc. subordinate to the relevant major heads. The transactions pertaining to integrated States only should be shown seperately in the accounts as stated by the Accountant General in his Circular referred to above.

2. In view of the fact that the accounts of the merged States are not to be kept separate from those of the Province Government has, in partial modification of orders issued in Government ~~Xk~~ Circular, Finance Department, No.P.70-G dated -

dated 2nd August 1948, further decided that controlling officers should frame the Budget Estimates for 1949-50 and the Revised Estimates for 1948-49 in respect of "merged" State areas and include them in the respective heads of Provincial Accounts for those years. This consolidation of estimates will be done by Government if the controlling officers have sent the estimates separately. The demand for supplementary expenditure on account of transactions in merged areas should also be presented to the Legislative Assembly on the above basis in February-March Sessions and the controlling officers should furnish the necessary information to the respective administrative Departments of the Secretariat in the beginning of February 1949.

3. The procedure for framing budget estimates for 1949-50 and revised estimates for 1948-49 in respect of States "Integrated" with this Province should be as explained in paragraph 1 above.

By order of the Governor of Bombay,

Sd.
Secretary to Government.

To,

The Accountant General, Bombay,
All Chief Administrators and Collectors including the Chief Administrator, Sangli,
The Prothonotary and Senior Master, His Majesty's High Court, Bombay.
The Registrar of His Majesty's High Court of Judicature Appellate Side, Bombay,
All other Heads of Offices under the several Departments of the Secretariat,
All Departments of the Secretariat.

+ By letter

@ Will be sent with printed copies of this Government Resolution.

M. V. V.

Accompaniments to Government Resolution, Finance Department, No. 2467/33 dated 28th October 1948.

A LIST OF STATES WHOSE ADMINISTRATION HAS BEEN INTEGRATED WITH THAT OF THE BOMBAY PROVINCE.

I. DECCAN STATES.

1. Akalkot
2. Aundh
3. Bhor
4. Jamkhandi
5. Kurundwadi (Senior)
6. Kurundwadi (Junior)
7. Miraj (Junior)
8. Jathaj (Senior)
9. Jath.
10. Mudhol.
11. Phalton.
12. Ramdurg.
13. Sangli.
14. Savanur.
15. Sawantwadi.
16. Wadi Jaghir.

II. JANJIRA STATES.

III. GUJERAT STATES.

1. Balasinor
2. Banada.
3. Baria.
4. Cambay.
5. Chhota Udaipur.
6. Dharampur.
7. Jambughoda.
8. Jawhar.
9. Lunawada.
10. Rajpipla with the including State Sagbara.
11. Sachin
12. Sant.
13. Surgana.
14. Palanpur.
15. Radhanpur.
16. Idar.
17. Vijayanagar.
18. Tharad.
19. Bhaderwa.
20. Mohanput.
21. Malpur.
22. Manaa.
23. Wao.
24. Khadal.
25. Ghodaseer.
26. Vasna.
27. Katosan.
28. Sudasna.
29. Valasna
30. Ranasan.
31. Vareoda.
32. Ambaliara.
33. Punadra.
34. Ilol.
35. & Sanjeli.

B. List of Estates and Talukas of the Western India and Gujarat States region merged with the Bombay Province.

1. Agar.
2. Chhaliar.
3. Gad-Boriad.
4. Mandwa.
5. Naswadi.
6. Palasni.
7. Shanor.
8. Sihora.
9. Uchad.
10. Umeta.
11. Vajiria.

Sankheda Mewas.

12. Vora.
13. Alwa.
14. Wasan Wirpur.
15. Wasan Sewada.
16. Chorangla.
17. Varmala.
18. Bhilodia.
19. Sindhiapura.
20. Jiral.
21. Kamsoli.
22. Rampura.
23. Pantalavli.
24. Nangam.
25. Chudeswar.
26. Bihora.
27. Bongam
28. Nalia.
29. Vadia-Virampura.
30. Dudhpur.

Pandu Mewas.

31. Anghad.
32. Pandu.
33. Mevli.
34. Dhari.
35. Raika.
36. Dodka.
37. Gotha.
38. Kanoda.
39. Poicha.
40. Itwad.
41. Vakhtapur.
42. Varnol Mal.
43. Gotardi.
44. Moka-Paginu-Mauda.
45. Moti Varnoli.
46. Rajpur.
47. Jesar.
48. Amrapur.
49. Junkha.
50. Kasla-Paginu-Mauda.
51. Nani Varnoli.
52. Nahara.

Banas Kantha Regon.

53. Adesar.
54. Deodar(Waghela Himatsinhji)
55. Deodar(Waghela Viramsinhji Kanji).
56. Terwada.
57. Thara.
58. Varahi(Malek Shri Hussinya Varkhanji).
59. Varahi(Malek Shri Muridkhanji).

Kankrej Thana.

60. Sihori.
61. Un.
62. Kamalpuri Thali.
63. Arnivada.
64. Ranekpur.
65. Indermana.
66. Manpur.
67. Thara Baduji Vas.
68. Bhalgam.
69. Khangarpur.
70. Runi.
71. Shirwada.
72. Kharia.
73. Nadkol.
74. Khimanaj.
75. Bhadramali.
76. Dasana Vas.
77. Lunpur.
78. Zabadia.
79. Sadarpur.
80. Samu Nana-Vas.
81. Samau Mota Vas.
82. Bukoli.
83. Ranor.
84. Kamboli.
85. Ranawada.
86. Angamwada.
87. Akoli.
88. Durgrasan.
89. Ruppura.
90. Umri.
91. Balochpur.
92. Kakr.
93. Vada.
94. Chemla.
95. Dev Darbar.

Suigam Sub-Thana.

96. Suigam.
97. Radosan.
98. Malodar.
99. Jalana.
100. Kanothi.
101. Asara.
102. Nesda.
103. Golap.
104. Mamna.
105. Koreti.

Deodar Thana.

106. Bhabhar Nava Vas.
107. Bhabhar Juna Vas.
108. Ujjanwada.
109. Panvi.
110. Gonjesar.
111. Chotar.
112. Kaprupur.
113. Korela.
114. Oghadpura.
115. Gagan
116. Mojru.
117. Surana.
118. Delvada.
119. Sonedar.
120. Malukpur.
121. Kapdi Dev.
122. Vatam Juna Vas.
123. Vatam Nava Vas.
124. Jalodha.
125. Dhankwada.
126. Duchukwada.
127. Niladar.
128. Golvi.
129. Chibdha.
130. Mithi Paldi.
131. Chalwa.
132. Makdala.
133 Porna.
134. Vesarda.
135. Dhunsol.
136. Vajapur.
137. Bhatvar.

Santhalpur Thana.

138. Dhokwada.
139. Rajasara.
140. Par.
141. Bakutra.
142. Mora Pati.
143. Nanda Pati.
144. Pipralia.
145. Sanva.
146. Barala.
147. Vahuva.
148. Dhadalia Padar.
149. Kval.
150. Jakhotra.
151. Charanka.
152. Chhanasara.
153. Madhutra.
154. Anternes (Jadeia)
155. Anternes (Rahumas).
156. Garnadi.
157. Adesar.
158. Varnosari.
159. Zasam.
160. Boru.
161. Kilana.
162. Dhrechana.
163. Chalanda.
164. Soneth.
165. Masali.
166. Limbuni.
167. Babra.

Varahi Thana.

168. Varahi.
169. Korda.
170. Gadha.
171. Unrot.
172. Lanãada.
173. Jhakda.
174. Kãliwada(i.e.Koliwada)
175. Daisar.
176. Daldi.
177. Bamroli.
178. Gokhantar.
179. Inderva Juna Vas.
180. Inderva Nava Vas.
181. Sadev.
182. Sidhada.
183. Chichodra.
184. Thanvad.
185. Lodra and Unnadi.
186. Saiyadpur.
187. Daigamda.
188. Vohosan.
189.

Mahi Kantha Region.

189. Bhulusna.
190. Bolundra.
191. Dabha.
192. Dadhalia.
193. Dadhrota.
194. Derol.
195. Gabad,
196. Hadol,
200 Likhi.
201. Magodi.
202. Palaj.
203. Prempur.
204. Ramas.
205. Rupal.
206. Sathamba.
207. Satlasna.

197. Hapa.
198. Kadola.
199. Khedwda.
208. Tajpuri
209. Vadagam.
210. Vakhtapur.

Ghadhwada Thana.

211. Mota Kothasna.
212. Umbri.
213. Nana Kothasna.
214. Timba.
215. Dedasan.
216. The Thakor of Undnila. estate in the Kadol Taluka.
217. Nedardi.
218. Ambavada.
219. Vinchhi.
220. Chandap.
221 Gazipur.
222. Kohor.

Katosan. Thana.

223. Magana,
224. Daloli.
225. Rampura.
226. Tejpura.
227. Viraoda.
228. Kasalpura.
229. Ranipura.
230. Hemadpura.
231. Ijpura (Jethajina).
232. Ijpura (Barotha)

233. Rakisl.
234. Sanetri.
235. Khanpur.
236. Kalyanji-Na-Muwada.
237. Gahebji-Na-Muwada.
238. Lihoda.
239. Kadjodra.
240. Siawada.
241. Harsoli.
242. Amraji-Na-Muada.
243. Lawad.
244. Vadodra.
245. Angutnla.
246. Vatva.
247. Harkhji-Na-Muada.
248. Dabhoda. (i.e. Dabhoda)
249. Salka. (i.e. Salki).
250. Bardoli.
251. Palundra.
252. Barmuwada.
253. Zer and Nirmali of
254. Watrak Kantha Thana.

M. V. V.
18/4.

Budget Estimates for the years 1948-49 and 49-50 for the integrated States.

GOVERNMENT OF BOMBAY.
Political and Services Department.
Circular No.2325/46-P.
Bombay Castle, 30th October 1948.

Read Government Memorandum Political and Services Department No.2325/46/38367-P, dated the 25th September 1948, and No.2325/46/40057-P, dated the 16th October 1948.

2. The following instructions are issued in further amplication of the orders contained therein and Finance Department Circular No.F.70-G., dated the 2nd August 1948. The Chief Administrators of the integrated States concerned who will be the controlling officers for the integrated States under their jurisdiction, should prepare the budget estimates in a respect of States or parts of State areas under their respective charge seperately under each head such as 'Land Revenue', General Administration', 'Police',etc., and forward the same to Government in Political in and Services Department immediately. Budget estimates for the Central subjects such as 'Income-tax' etc., should be shown seperately in the budget Estimates.

3. It should be noted that as regards the non-jurisdictional Estates etc. of Gujarat which have been entirely merged, seperate budget are not to be prepared but they are to be included in regular budget estimates and included in the respective heads of the Provincial Accounts for the year concerned. If however the Chief Administrators have prepared budget estimates for 1949-50 seperately for merged states, they should be forwared to the various Administrative Departments of Government concerned.

S. G. Desai,

For Chief Secretary to the Government of Bomba
Political and Services Department.

To,
The Accountant General, Bombay,
All Chief Administrators,
The Finance Department,
The Commissioners of Divisions,
All other Departments of the Secretariat,

M.V.V.
18-4.

Accounting procedure in States "Merged" and "Integrated" with the Province of Bombay.

GOVERNMENT OF BOMBAY

Finance Department.

Resolution No.2467/33.

Bombay Castle, 28th October 1948.

Read paragraphs 3 and 4 of Government Circular, Finance Department No.P.70-C, dated 2nd August 1948.

RESOLUTION:- The Accountant General, in his Circular No.T.M. 22/867, dated 20th July 1948, addressed to all Treasury Officers, etc., has indicated the heads under ~~xxx~~ which the transactions of States which have merged with the Bombay Province, ~~xxxxxxx~~ or whose administration has been integrated with that of the Bombay Province, should be accounted for. There are at present 16 Deccan States, the Janjira State and 35 Gujarat States, whose administration has been integrated with that of the Bombay Province. A list of these States is enclosed for ready reference. All other States (Vide List enclosed) have been merged with the Bombay Province. The Accountant General, Bombay, has further intimated that the Auditor General has since decided that in the case of the merged States, the transactions should be accounted for direct in the Provincial and Central section of the accounts, like other transactions of the Province without opening a separate head "Receipts/Payments on account of merged States" under each major head. The Government is, therefore, pleased to direct that the transactions of merged States should be accounted for like other transactions of the Province under the existing minor heads, sub-heads, primary units, etc., subordinate to the relevant major heads. The transactions pertaining to integrated States only should be shown separately in the accounts as stated by the Accountant General in his Circular referred to above.

2. In view of the fact that the accounts of the merged States are not to be kept separate from those of the Province, Government has, in partial modification of orders issued in Government Circular, Finance Department, No.P.70-C, dated 2nd August 1948, further decided that controlling officers should frame the Budget Estimates for 1949-50 and the Revised Estimates for 1948-49 in respect of "merged" State areas and include them in the respective heads of Provincial Accounts for those years. This consolidation of estimates will be done by Government if the controlling officers have sent the estimates separately. The demand for supplementary expenditure on account of transactions in merged areas should also be presented to the Legislative Assembly on the above basis in February-March Sessions and the controlling officers should furnish the necessary information to the respective Administrative Departments of the Secretariat in the beginning of February 1949.

3. The procedure for framing budget estimates for 1949-50 and revised estimates for 1948-49 in respect of States "Integrated" with this Province should be as explained in paragraph 1 above.

By order of the Governor of Bombay,

A. VENKATAPPIAH,
Secretary to Government.

P.T.O.

To,

The Accountant General, Bombay,
All Chief Administrators and Collectors including the Chief Administrator, Sangli,
The a Prothonotary and Senior Master, His Majesty's High Court, Bombay,
The Registrar of His Majesty's High Court of Judicature, Appellate Side, Bombay,
All other Heads of Offices under the several Departments of the Secretariat,
All Departments of the Secretariat.

By letter.

@. Printed as accompaniment "C" to this Resolution.

+ Printed as accompaniment "A" to this Resolution.

= Printed as accompaniment "B" to this Resolution.

No. of 1948.

Copy forwarded for information and guidance to ·

Accompaniments "A" "B" and "C" to Government Resolution

Finance Department, No.2467/33, dated the 28th. Oct. 1948.

"A"

List of States whose Administration has been integrated With that of the Bombay Province.

I Deccan States.

1. Akalkot.
2. Aundh.
3. Bhor.
4. Jamkhandi
5. Kurundwad (Senior)
6. Kurundwad (Junior)
7. Miraj (Senior)
8. Miraj (Junior)
9. Jath.
10. Mudhol
11. Phaltan.
12. Ramdurg.
13. Sangli.
14. Sevanur.
15. Sawantwadi.
16. Wadi Jagir.

II. Janjira State.

III. Gujarat States.

1. Balasinor.
2. Bansda.
3. Baria.
4. Cambay.
5. Chhota Udaipur.
6. Dharampur.
7. Jambughoda.
8. Jawhar.
9. Lunawada.
10. Rajpipla with the including State Sagbara.
11. Sachin.
12. Sant.
13. Surgana.
14. Palanpur.
15. Radhanpur.
16. Idar.
17. Vijayanagar.
18. Tharad.
19. Bhaderwa.
20. Mohanpur.
21. Malpur.
22. Mansa.
23. Wao.
24. Khadal.
25. Ghodasar.
26. Vasna.
27. Katosan.
28. Sudasna.
29. Valasna.
30. Ranasan.
31. Varsoda.
32. Ambaliara.
33. Punadra.
34. Ilol.
35. Sanjeli.

"B"

List of Estate And Talukas of The Western India And Gujarat States Region Merged With The Bombay Province.

1. Agar
2. Chhaliar.
3. Gad-Boriad.
4. Mandwa.
5. Naswadi.
6. Palasni.
7. Shanor.
8. Sihora.
9. Uchad.
10. Umeta.
11. Vajiria.

Sankheda Mewas.

12. Vora.
13. Alwa.
14. Wasan Wirpur.
15. Wason Sewada.
16. Chorangla.
17. Vanmala.
18. Bhilodia.
19. Sindhiapura.
20. Jiral.
21. Kamsoli.
22. Rampura.
23. Pantalavdi.
24. Nangam.
25. Chudeswar.
26. Bihora.
27. Bengan.
28. Malia.
29. Vadia-Virampura.
30. Dudhpur.

Pandu Mewas.

31. Anghad.
32. Pandu.
33. Mevli.
34. Dhari.
35. Raika.
36. Dodka.
37. Gothda.
38. Kanoda.
39. Poicha.
40. Itwad.
41. Vakhtapur.
42. Varnol Mal
43. Gotardi.
44. Moka-Paginu-Mauda.
45. Moti Varnoli.
46. Rajpur.
47. Jesar.
48. Amrapur.
49. Jumkha.
50. Kasla-Paginu-Mauda.
51. Nani Varnoli.
52. Nahare.

Banas Kantha Region.

53. Adesar.
54. Deodar (Waghela Himatsinhji)
55. Deodar (Waghela Viramsinhji)
56. Terwada.
57. Thara.
58. Varahi (Malek Shri Hussinya Varkhanji).
59. Varahi(Malek Shri Muridkhanji)

Kankrej Thana.

60. Sihori.
61. Un.
62. Kevalpuri Thali.
63. Arnivada.
64. Ranekpur.
65. Indermana.
66. Nanpur.
67. Thara Saduji Vas.
68. Bhalgam.
69. Khengarpur.
70. Runi.
71. Shirwada.
72. Kharia.
73. Madkol.
74. Khimana.
75. Bhadramali.
76. Desana Vas.
77. Lunpur.
78. Zabadia.
79. Sadarpur.
80. Samau-Nana-Vas.
81. Samau-Mota-Vas.
82. Bukoli.
83. Ranar.
84. Kamboi.
85. Ranawada.
86. Anganwada.
87. Akoli.
88. Dugrasan.
89. Ruppura.
90. Umri.
91. Baloohpur.
92. Kakar.
93. Vada.
94. Chamla.
95. Dev Darbar.

Suigam Sub-Thana.

96. Suigam.
97. Radosan.
98. Nalodar.
99. Jalana.
100. Kanothi.
101. Asara.
102. Nesda.
103. Golap.
104. Mamna.
105. Koreti.

Deodar Thana.

106. Bhabhar Nava Vas.
107. Bhabhar Juna Vas.
108. Ujjanwada.
109. Panvi.
110. Ganjesar.
111. Chatar.
112. Kaprupur.
113. Karela.
114. Oghadpura.
115. Gagun.
116. Mojru.
117. Surana.
118. Delvada.
119. Sanadar.
120. Malukpur.
121. Kapdi Dev.
122. Vatam Juna Vas.
123. Vatam Nava Vas.
124. Jalodha.
125. Dhankwada.
126. Duchakwada.
127. Niladar.
128. Golvi.
129. Chibdha.
130. Mithi Paldi.
131. Chalwa.
132. Makdala.
133. Porna.
134. Vesarda.
135. Dhumsol.
136. Vajapur.
137. Bhatvar.

M.V.V.
18/4.

Santhalpur Thana

138. Dhokwada.
139. Rajusara.
140. Par.
141. Bakutra.
142. Mora Pati.
143. Nanda Pati.
144. Piprelia.
145. Sanva.
146. Barala.
147. Vahuva.
148. Dhadalia Padar.
149. Eval
150. Jakhotra.
151. Charanka.
152. Chhanasara.
153. Madhutra.
154. Anternes.(Jadeja).
155. Anternes (Rahumas)
156. Garmdi.
157. Adesar.
158. Varnosari.
159. Zazam.
160. Boru.
161. Kilana.
162. Dhrechana.
163. Chalanda.
164. Soneth.
165. Masali.
166. Limbuni.
167. Babra.

Varahi Thana.

168. Varahi.
169. Korda.
170. Gadha
171. Unrot
172. Zandada.
173. Jhakda.
174. Koliwada.
175. Daisar.
176. Daldi.
177. Bamroli.
178. Gokhantar.
179. Inderva Juna Vas.
180. Inderva Nava Vas.
181. Sadev.
182. Sidhada.
183. Chichodra.
184. Thanvad.
185. Lodra and Unnadi.
186. Sojyadpur.
187. Dungamda.
188. Unhosan.

Mahi Kantha Region.

189. Bhaluana.
190. Bolundra.
191. Dabha.
192. Dadhalia.
193. Dadhrota.
194. Derol.
195. Gabad.
196. Hadol.
197. Hapa.
198. Kadoli.
199. Khedwada.
200. Likhi.
201. Magodi.
202. Palaj.
203. Prempur.
204. Ramas.
205. Rupal.
206. Sathamba.
207. Satlasna.
208. Tajpuri.
209. Vadagam.
210. Vkhtapur.

Gadhwada Thana.

211. Mota Kothasna.
212. Umbri.
213. Nana Kothasna.
214. Timba
215. Dedasan.
216. The Thakor of Undnila Estate in the Hadol Taluka.
217. Nedardi.
218. Ambavada.
219. Vinchhi.
220. Chandpp.
221. Gazipur.
222. Mohor.

Katosan Thana.

223. Maguna.
224. Dedoli.
225. Rampura.
226. Tejpura.
227. Viranda.
228. Kasolpura.
229. Ranipura.
230. Hemadpura.
231. Ijpura(Jethajina).
232. Ijpura(Baretna).

233. Pakial.	244. Vedodra.
234. Sanetri.	245. Anguthia.
235. Khampur.	246. Vatva.
236. Kalyanji-Na-Muwada.	247. Harkhji-Na-Muada.
237. Sahebji-Na-Muwada.	248. Dabhoda.
238. Lihoda.	249. Salki.
239. Kadjodra.	250. Bardoli.
240. Siswada.	251. Palundra.
241. Pareoli.	252. Barmuwada.
242. Amreji-Na-Muada.	253. Zer and Nirmali of
243. Lawad.	254. Watrak Kantha Thana.

"C"

No. T.M. 22/867.

Office of the Accountant General,
Bombay, the 20th July 1948.

To,

All Treasury Officers and Disbursing Officers in the Bombay Province, including Reserve Bank of India.

Subject:-Accounting of the transactions of Stated which have merged with the Bombay Province or whose administration has been integrated with that of the Bombay Province.

Sir,

In supersession of all the instructions issued hitherto on the subject of accounting of transactions relating to the States brought under the control of the Bombay Government the following instructions are issued for the guidance of all the Treasury Officers.

2. The States whose transactions are to be incorporated in the accounts of Government fall under the following two categories:-

I. States which have completely merged with and which now form part of the Bombay Province under the Bombay(Enlargement of Area and Alteration of Boundaries). Order, 1948(published at pages 292 to 296 of Part IV-C of the Bombay Government Gazette, dated 17th June 1948). A reference is also invited to the Government of Bombay, Political and Services Department, Notification No.2751/46-P, dated 15th June 1948, published on page 849 of Part IV-A of the Bombay Government Gazette Extraordinary, dated 15th June 1948, which indicates how the areas referred to in the Bombay (Enlargement of Area and Alteration of Boundaries) Order, 1948, have been merged in the existing districts of the Bombay Province.

II. -States which have retained their identity but whose administration has been integrated with that of the Bombay Province under the Extra-Provincial Jurisdiction Act, 1947 published on page 160 of Part IV- of the Bombay Government Gazette, dated 12th March 1948. There are at present 52 such States-16 Deccan States, the Janjira State and 35 Gujarat States- Vide Government of Bombay, Notification No.2751/46-P-I dated 2nd June 1948, published on pages 231-B-231E of

Part IV-A of Bombay Government Gazette Extraordinary dated 2nd June 1948.

5. The accounting procedure of these transactions arising in the State areas referred to in category I above is indicated below:-

If State Treasuries already exist in the areas now merged these should be treated as sub-treasuries subordinate to the Treasury of the District to which the area is attached for administrative purposes the transactions in the areas directly placed under an Administrator without being attached to any district, being accounted for by the nearest Provincial Treasury or Sub-Treasury. The existing procedure for incorporating the transactions of the sub-treasuries should be followed for incorporating the State Treasury transactions in the relevant District Treasury accounts. If there are no State Treasuryes in any area, e.g., in an island village, the transactions should be accounted for in the nearest Provincial Treasury or Sub-treasury. The transactions of these State areas will be accounted for under a separate head of account Receipt/Payments on account of merged States, subordinate to each Major Head of account. The Sub-Treasury Officers should, therefore, be instructed to send daily separate sheets in respect of these transactions and the total amount of transactions should be shown separately in thee schedules (both receipts and payments) of the Major Heads concerned. Transactions relating to Debt heads may however be accounted directly under the respective heads of accounts instead of a separate head of account.

The Cash Balance if any in the existing State Treasuries on the date of merger should be accounted for by credit to the Major Head "XLVI- Miscellaneous" and the amount shown separately on the receipt schedule of that Major Head.

4. In respect of the second category of State ~~[illegible]~~ the following procedure should be adopted in the accounting of the transactions pertaining to them:-

Separate accounts should be maintained for the integrated States collectively. For this purpose, one account should be maintained for the Deccan States, referred to in the Notification No.2325/46, dated 2nd March 1948, one account for the Janjira State referred to in Notification No.2325/46, dated 28th April 1948 and a third account for the Gujarat States referred to in the Notification No. 2751/46-F, dated 4th June 1948. The transactions arising in these areas should be classified as "Central" or"Provincial" in the same manner in which similar transactions would be classified in Government accounts, and should be incorporated at the Treasury in the "Central" or "Provincial" books as thecase may be. The transactions will be shown in lump in the Monthly Cash Account and List of Payments (Central and Provincial) under the head "P-Deposits and Advances-Part II- Deposits not bearing Interest - C-Other Deposit Accounts - Accounts of Deccan/Gujarat, etc., States.

The Cash Account and List of Payments should be supported by subsidiary schedules (Separately for each Major Head including the Debt Heads) vouchers and other documents, and a covering-list working up to the total shown in the Cash Account and the List of Payments. Separate subsidiary account registers may,-therefore, be maintained at the Treasury for facility of accounting as indicated above. The existing Treasuries and Sub-treasuries in the State areas will be treated as Provincial Sub-treasuries subordinate to the District Treasury to which the area is attached for administrative purposes, the transactions in the areas directly placed under an Administrator without being attached to any district being accounted for by the nearest Provincial Treasury or Sub-treasury. The existing procedure for incorporating the transactions of the sub-treasuries should be followed for incorporating the transactions of these State areas in the relevant District Treasury Accounts. The cash Balance if any in the existing State Treasuries, on the date

of integration should be accounted for by credit to "Miscellaneous" in the subsidiary schedules.

This new procedure my be followed with effect from the accounts of the month of August 1948.

Yours Faithfully,

(Sd) R. RAMASWAMI,

Deputy Accountant General.

Copy of letter No. 491-Ac/3-48, dated the 30th June 1948, from the Auditor General of India, Simla, to all Accountants General and Comptrollers.

Subject:- Accounting of transactions relating to States whose administration has been or may be integrated with that of any Province of India-Audit of such transactions.

In continuation of the Auditor General's Circular letter No. 295-Ac/3-48 dated the 28th April 1948, on the subject mentioned above, I have the honour to state as follows:-

(i) As already directed in the letter mentioned above, separate accounts should be maintained for the integrated States collectively in two parts for the Central and Provincial transactions respectively these two parts of the States collective accounts will be subsidiary to the deposit accounts to be opened in the Central and Provincial Sections of the Government accounts maintained by the Provincial Accounts Genral concerned. For these deposit accounts, the following minor heads will be opened in the Central and Provincial Sections of the Government accounts under the major head "Other Accounts" in Section "P-Deposits and Advances - Part II- Deposits not bearing interest- C-Other Deposit Accounts":-

"Accounts of (Orissa / Chhattisgarh) States" etc.

(ii) Totals of the receipts and expenditure side of the States Collective accounts, should be brought into the deposit accounts mentioned above.

(iii) Pending issue of orders if any by the Government of India in regard to the allocation between Central and Provincial Governments of the balances of the States at the date of their integration, the balances in question should be credited in the Provincial Section of the States' Collective accounts. It is not necessary to show them under Suspense, etc., heads in the Provincial Accounts. Included in the totals, they will appear again under the ~~same~~ deposit heads in the Government accounts mentioned above.

IV

(iv) The sums to be paid to the Rulers of the integrated States as "Privy Purse" will be debited to the Provincial Section of the States' Collective account under a new minor head "Privy Purse of Rulers of Integrated States" to be opened under the major head "54-A-Territorial and Political Pensions".

2. In conducting the audit of the States' transactions, it should be seen whether due sanctions exist for all charges that are being incurred in respect of the integrated States. At this stage of the integration, the charges would be almost

M.V.V. 18-4. IV Govt (Central or Provincial) act as bankers of the integrated States and it is not necessary to open a separate banking A/Cs of the states with the Reserve Bank and not

wholly debited to the Provincial section of the collective accounts of the States. The Provincial Governments are competent, except in regard to payments to Rulers of intergrated States over and above the privy purse fixed for them, to issue orders regarding charges debitable to the Provincial Section of the States Collective accounts. If there are objections for want of proper sanction, they should be taken up vigorously with the Provincial Governments. In the case of charges debitable to the Central Section of the States' Collective accounts, the sanction of the Government of India should be obtained, wherever necessary. Timely action in this regard will give basis for the building up of the budget estimates of the next year, and it is suggested that this matter should receive your special attention.

3. This letter issues with the concurrence of the Government of India.

4. + To Accountant General, Bombay only.

+This disposes of the question raised in paragraph 2 of your letter No.T.M.391, dated the 20th May 1948, and in your letter No.T.M.2245, dated 18th March 1948. The instructions issued in this Circular letter, as well as the previous circular letter, dated 28th April 1948, apply to the Deccan and Gujarat States integrated with the Province of Bombay.

Copy of the letter No.F.249(3)-A/48 dated 17th January 1949 from the Government of India, Ministry of States, New Delhi.

Supplementary Grants, additional allotment of funds for expenditure "Charged on the Revenues of the Dominion", Non-voted Funds, reappropriations and surrenders for the year 1948-49.

Reference this Ministry's Express letter No.F.249-A/47(11), dated the 15th January 1948.

2. It is requested that proposals for anticipated savings and excesses in yhr bufhryd got 1948-49 may kindly be forwarded without fail so as to reach this Ministry not later than the 5th February 1949. This date limit cannot be extended and should be adhered to. In framing the estimates for final variations, the original appropriation, the amount of anticipated saving or excess and the final appropriation required should each be clearly shown in separate columns. The sub-heads appearing in the printed details of the budget may please be strictly adhered to.

3. Full particulars should be furnished in order that the explanatory note in the Supplementary Demands for Grants may be carefully drafted so as to avoid unnecessary questions in the Assembly.

4. For expenditure Charged on the Revenues of the Dominion (i.e. Non-voted expenditure), a statement showing additional appropriations, if any, required in each grant should also be sent to this Ministry in the same form as for voted expenditure and by the same date. This information is required for the authenticated Schedule of Supplementary Expenditure to be placed before the Constituent Assembly (Legislative). In view of the provisions in Section 56 of the Government of India Act, 1935, as adapted, read with sub-section (3) of section 35, no appropriation in excess of the amount including in the authenticated Schedule of expenditure laid before the Legislature can be sanctioned by the Government of India even for charged expenditure. It may, therefore, please be ensured that the amount intimated to this Ministry for acceptance and inclusion in the authenticated schedule of expenditure to be laid before the Legislature is carefully estimated so as to cover as far as possible, all the excesses that can be foreseen.

5. Proposals relating to surrenders and reappropriations of funds requiring the concurrence of the Government of India should be sent to reach this Ministry by the 1st March 1949 at the latest.

6. As stated above these dates should be strictly adhered to. No assurance can be given that modifications received after these dates will be considered but any substantial alterations which may subsequently come to notice should be immediately reported to this Ministry by telegram.

Immediate
No.109/33/3767-G.

Finance Department
Bombay Castle, 25th January 1949.

Forwarded to all the Secretariat Departments (except the Separate Department) with a request to furnish the necessary information to the Government of India direct so as to reach them not later than 5th February 1949.

By order of the Governor of Bombay,

(Sd).
Assistant Secretary to the Government of Bombay, Finance Department.

M.V.V.
18/4.

Accounting procedure in states of Kolhapur and Baroda integrated with the Province of Bombay.

GOVERNMENT OF BOMBAY.

Finance Department.

Resolution No.2476/33.

Bombay Castle, 16th July 1949.

Read Government Resolution, Finance Department, No.2467/33, dated the 28th October 1948.

RESOLUTION:- The Government is pleased to direct that the transactions pertaining to the States of Kolhapur and Baroda integrated with the Province of Bombay on the 1st March and the 1st May 1949 respectively should be accounted for in section "P-Deposits and Advances-Part II-Deposits not bearing interest-C-Other Deposit Accounts" under the major head "Other Accounts" until further Orders and that for the purpose two new minor heads "Accounts of Kolhapur State" and "Accounts of Baroda State" should be opened under that head.

By order of the Governor of Bombay,

K. R. MATHRANI,
Secretary to Government.

To,

The Accountant General, Bombay,
The Special Commissioner, Baroda,
The Chief Administrator, Kolhapur,
+The Prothonotary and Senior Master, His Majesty's High Court, Bombay,
+The Registrar of His Majesty's High Court of Judicature, Appellate Side, Bombay,
All other Heads of Offices under the several Departments of the Secretariat,
All Departments of the Secretariat.

+ By letter.

No. of 1949.

Copy forwarded for information and guidance to.-

M. V. V.
18/4.

SM 23/5

DMS 23/5